

LEGISLATURE OF NEBRASKA  
ONE HUNDREDTH LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 206**

Introduced By: Friend, 10  
Read first time: January 9, 2007  
Committee: Urban Affairs

A BILL

1 FOR AN ACT relating to cities of the metropolitan class; to amend  
2 sections 14-553 and 14-554, Reissue Revised Statutes of  
3 Nebraska; and section 14-1821, Revised Statutes Cumulative  
4 Supplement, 2006; to change and eliminate provisions  
5 regarding the city treasurer; to eliminate the requirement  
6 of county treasurer serving as ex officio city treasurer; to  
7 repeal the original sections; and to outright repeal  
8 sections 14-551, 14-552, and 14-561, Reissue Revised  
9 Statutes of Nebraska, and section 14-555, Revised Statutes  
10 Cumulative Supplement, 2006.

11 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 14-553, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           14-553. The city treasurer of a city of the metropolitan  
4 class shall be a member of the finance department of such city and  
5 shall give bond in an amount as required by the finance director of  
6 such city. The treasurer shall be liable on his or her bond for  
7 the safekeeping and proper disbursement of all funds and money of the  
8 city collected or received by him or her. ~~, and for all taxes and~~  
9 ~~assessments not collected by him whenever such taxes or assessments~~  
10 ~~remain uncollected by reason of any neglect of duty, want of~~  
11 ~~diligence, or failure on his part to comply with the laws and~~  
12 ~~ordinances relating to the collection thereof.~~ He or she shall  
13 keep his or her books and accounts in such manner ~~as the city~~  
14 ~~council may prescribe and in such manner~~ as to show the amount of  
15 money collected by him or her from all sources, the condition of  
16 each fund into which the same has been placed, and the items of  
17 disbursement thereof. ~~The books so kept shall at all times be opened~~  
18 ~~to inspection, within reasonable hours, by the comptroller, the city~~  
19 ~~council or persons designated by the city council.~~ The treasurer  
20 shall give every person paying money into the city treasury a receipt  
21 therefor and keep the duplicate thereof, which receipt shall specify  
22 the date of payment, the amount thereof, and upon what account paid,  
23 and he shall also file copies of such receipts with the comptroller  
24 on the day the same are issued. He shall at the end of each month,  
25 and more often if required, render an account to the city council  
26 through the comptroller showing the state of the treasury at the date  
27 of such account, the balance of money therein, and the several

1 ~~balances to the credit of each fund, including funds created by bond~~  
2 ~~issues. He shall accompany such account with a statement of all money~~  
3 ~~received into the treasury and on what account received. He shall~~  
4 ~~show all warrants redeemed and paid by him together with vouchers,~~  
5 ~~and shall deliver the same to the comptroller who shall file such~~  
6 ~~with the account of the treasurer in the comptroller's office upon~~  
7 ~~every day of settlement. He shall return warrants paid by him marked~~  
8 ~~paid, together with a list thereof stating number and amount of each.~~  
9 ~~The treasurer shall register all warrants presented for payment and~~  
10 ~~not paid for want of funds. Whenever funds accrue in his hands~~  
11 ~~sufficient to pay warrants so registered in the order of~~  
12 ~~registration, he shall give notice thereof by public advertisement~~  
13 ~~for three days in the official newspaper, describing the warrants~~  
14 ~~desired to be redeemed sufficiently to enable certification thereof,~~  
15 ~~and thereafter all interest upon warrants so called shall cease. The~~  
16 ~~treasurer shall keep a registry of all warrants redeemed during the~~  
17 ~~year, the number, date, and amount thereof, the fund from which paid,~~  
18 ~~the person to whom paid, and the time of payment.~~

19           Sec. 2. Section 14-554, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21           14-554. (1) The county in which any city of the metropolitan  
22 class is located shall receive as full compensation ~~for collection~~  
23 ~~and disbursement of all funds of such city~~ an amount equal to one  
24 percent of all money collected from taxation by the county for such  
25 city. Such fee shall be paid monthly out of the general funds of the  
26 city.

27           (2) Such county shall receive as full compensation for the

1 collection and disbursement of all money from taxation and pursuant to  
2 section 77-3523 coming to the board of education an amount equal to  
3 one percent thereof, to be paid out of the general fund.

4 (3) Such county shall receive as full compensation for the  
5 collection and disbursement of the funds of the metropolitan utilities  
6 district an amount equal to one percent of all money collected by the  
7 county treasurer.

8 ~~(4) The county treasurer, as ex officio city treasurer,~~  
9 ~~shall receive as additional salary and compensation for the~~  
10 ~~performance of his or her duty as such officer the sum of one~~  
11 ~~thousand dollars per annum from the city to be payable quarterly from~~  
12 ~~the funds of the city.~~

13 Sec. 3. Section 14-1821, Revised Statutes Cumulative  
14 Supplement, 2006, is amended to read:

15 14-1821. To assist in the defraying of all character of  
16 expense of the authority and to such extent as in its discretion and  
17 judgment may be necessary, the board shall annually certify a tax  
18 request for the fiscal year commencing on the following January 1.  
19 Such tax request shall not exceed in any one year ten cents on each  
20 one hundred dollars on the taxable value of the taxable property in  
21 the city of the metropolitan class or taxable property in any county  
22 in which such city is located, adjacent county, or city or village  
23 located within such counties served by the authority. The board shall  
24 by resolution, on or before September 20 of each year, certify such  
25 tax request to the city council of such city and the governing board  
26 of any county in which such city is located, adjacent county, or city  
27 or village located within such counties served by the authority. Such

1 county, city, or village is hereby authorized to cause such tax to be  
2 levied and to be collected as are other taxes by the treasurer of such  
3 city or village or county treasurer ~~as ex officio treasurer of the~~  
4 ~~city in which the city is situated or in his or her official capacity~~  
5 ~~as county treasurer~~ and paid over by him or her to the treasurer of  
6 such board subject to the order of such board and subject to section  
7 77-3443. If in any year the full amount so certified and collected is  
8 not needed for the current purposes of such authority, the balance  
9 shall be credited to reserves of such authority to be used for  
10 acquisition of necessary property and equipment.

11 Sec. 4. Original sections 14-553 and 14-554, Reissue Revised  
12 Statutes of Nebraska, and section 14-1821, Revised Statutes Cumulative  
13 Supplement, 2006, are repealed.

14 Sec. 5. The following sections are outright repealed:  
15 Sections 14-551, 14-552, and 14-561, Reissue Revised Statutes of  
16 Nebraska, and section 14-555, Revised Statutes Cumulative Supplement,  
17 2006.